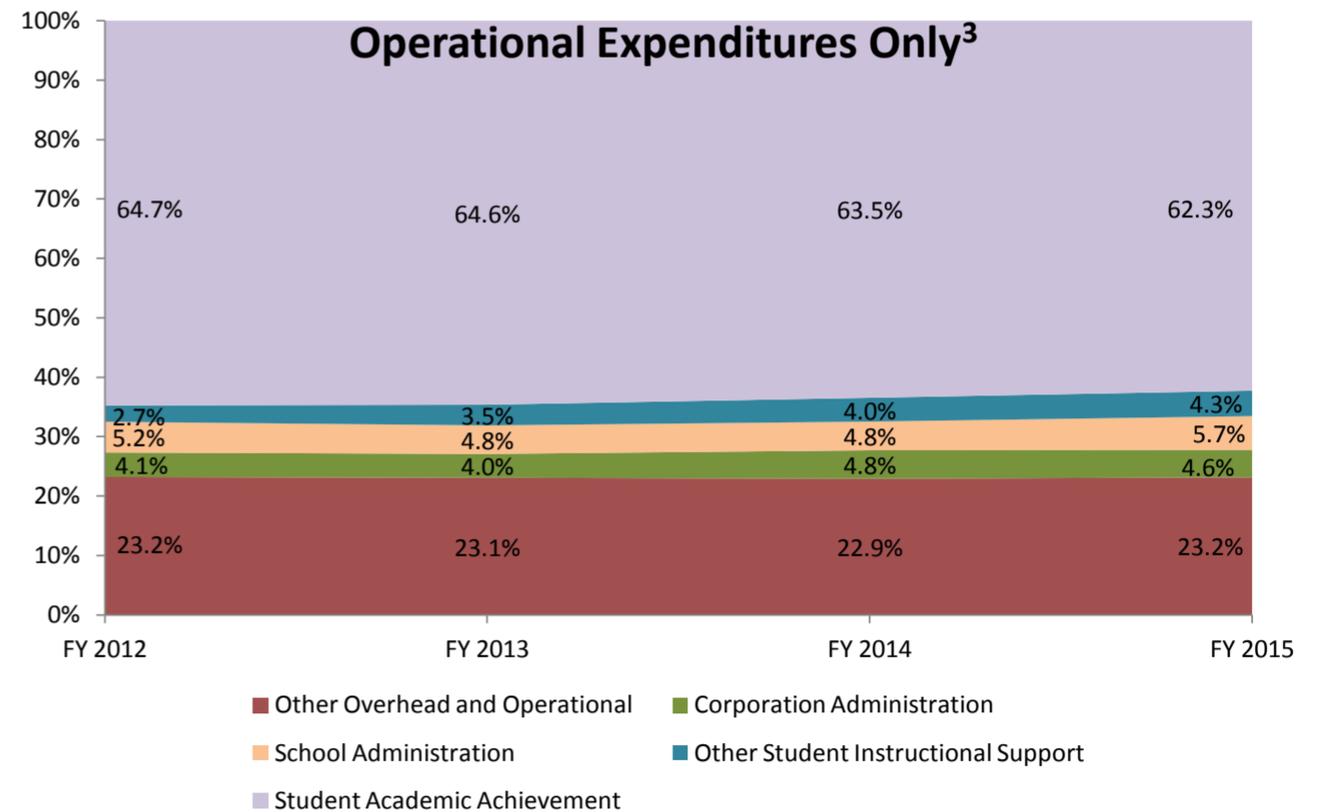
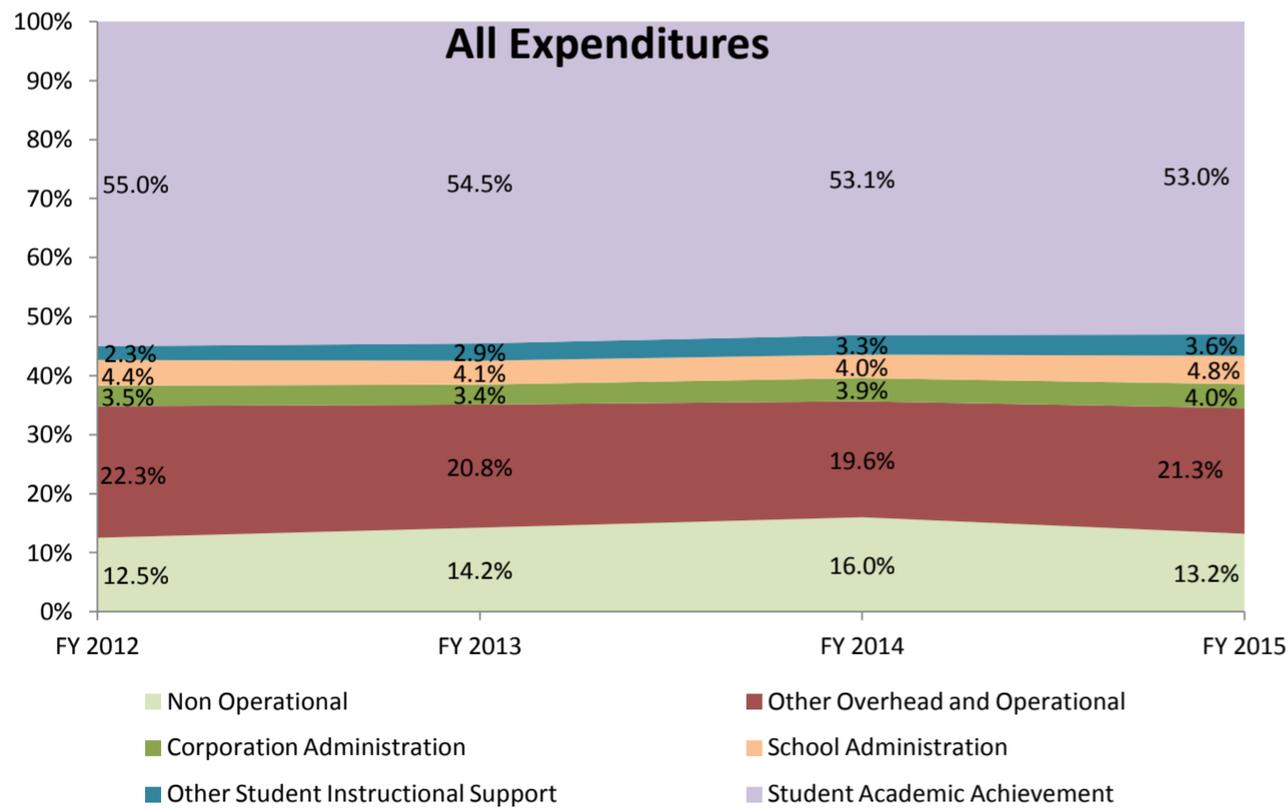


**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Decatur County Com Schools (1655)**

Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$10,429,371	58.6%	\$10,547,441	56.5%	\$10,482,646	55.0%	\$11,106,373	54.5%	\$11,341,740	53.1%	\$10,931,025	53.0%
Student Instructional Support	\$1,236,724	7.0%	\$1,413,671	7.6%	\$1,273,756	6.7%	\$1,423,006	7.0%	\$1,552,051	7.3%	\$1,739,556	8.4%
<b>Total</b>	<b>\$11,666,094</b>	<b>65.6%</b>	<b>\$11,961,112</b>	<b>64.1%</b>	<b>\$11,756,402</b>	<b>61.7%</b>	<b>\$12,529,379</b>	<b>61.5%</b>	<b>\$12,893,791</b>	<b>60.4%</b>	<b>\$12,670,581</b>	<b>61.5%</b>

Non Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$4,161,049	23.4%	\$4,618,178	24.8%	\$4,909,925	25.8%	\$4,933,761	24.2%	\$5,033,824	23.6%	\$5,224,526	25.3%
Non Operational	\$1,961,018	11.0%	\$2,075,450	11.1%	\$2,388,666	12.5%	\$2,901,326	14.2%	\$3,417,031	16.0%	\$2,723,655	13.2%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$6,122,067</b>	<b>34.4%</b>	<b>\$6,693,628</b>	<b>35.9%</b>	<b>\$7,298,591</b>	<b>38.3%</b>	<b>\$7,835,087</b>	<b>38.5%</b>	<b>\$8,450,856</b>	<b>39.6%</b>	<b>\$7,948,181</b>	<b>38.5%</b>

<b>Grand Total</b>	<b>\$17,788,162</b>	<b>\$18,654,740</b>	<b>\$19,054,993</b>	<b>\$20,364,466</b>	<b>\$21,344,647</b>	<b>\$20,618,762</b>
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Decatur County Com Schools (1655)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$86,061	\$324,948	\$420,441	\$404,849	370.4%	24.6%	-3.7%
11100	Regular Programs	Elementary	\$3,083,135	\$3,936,774	\$4,370,579	\$3,745,619	21.5%	-4.9%	-14.3%
11300	Regular Programs	High School	\$2,419,734	\$3,203,658	\$3,201,550	\$3,431,134	41.8%	7.1%	7.2%
11350	Regular Programs	High School - Academic Honors Diploma	\$34,200	\$50,400	\$56,000	\$87,893	157.0%	74.4%	57.0%
11420	Regular Programs	Vocational Education - Agriculture B	\$196,133	\$223,712	\$245,164	\$252,385	28.7%	12.8%	2.9%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$153,202	\$182,543	\$96,993	\$101,304	-33.9%	-44.5%	4.4%
11470	Regular Programs	Vocational Education - Business Education	\$169,878	\$171,360	\$167,675	\$149,835	-11.8%	-12.6%	-10.6%
11490	Regular Programs	Vocational Education - Industrial Education B	\$126,664	\$165,891	\$84,012	\$87,552	-30.9%	-47.2%	4.2%
11510	Regular Programs	Vocational Education - Cooperative Education	\$0	\$0	\$0	\$18,313	NA	NA	NA
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$0	\$54,820	\$0	\$2,201	NA	-96.0%	NA
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$0	\$0	\$20,794	NA	NA	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$5,260	\$45,165	\$172	\$157	-97.0%	-99.7%	-8.3%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$334,869	\$561,254	\$682,490	\$706,023	110.8%	25.8%	3.4%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$116,498	\$3,631	\$234,322	\$188,853	62.1%	5101.1%	-19.4%
12230	Special Programs	Mental Disabilities - Severe Mental Disabilities	\$302,422	\$454,707	\$506,620	\$626,643	107.2%	37.8%	23.7%
12350	Special Programs	Physical Impairment - Homebound	\$14,185	\$3,835	\$22,397	\$23,581	66.2%	514.9%	5.3%
12510	Special Programs	Culturally Different - Communication Disorders	\$107,078	\$146,142	\$148,376	\$149,069	39.2%	2.0%	0.5%
12710	Special Programs	Equal Opportunity At Risk	\$43,076	\$6,100	\$0	\$5,225	-87.9%	-14.3%	NA
12810	Special Programs	Special Education Preschool	\$75,801	\$54,211	\$42,148	\$29,331	-61.3%	-45.9%	-30.4%
14100	Summer School Programs	Elementary	(\$4,844)	\$2,911	\$724	\$6,543	NA	124.8%	803.6%
14300	Summer School Programs	High School	\$6,020	\$21,529	\$7,394	\$11,165	85.5%	-48.1%	51.0%
16100	Remediation	Remediation Testing	\$67,814	\$140,818	\$22,406	\$40,745	-39.9%	-71.1%	81.8%
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$175,460	\$151,605	\$71,825	\$103,576	-41.0%	-31.7%	44.2%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$36,564	\$42,961	\$152,188	\$159,328	335.8%	270.9%	4.7%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$43	\$15,578	\$10,000	\$90,405	208929.9%	480.3%	804.1%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$1,077	\$0	\$0	\$2,287	112.4%	NA	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$20,887	\$29,575	\$42,725	\$58,654	180.8%	98.3%	37.3%
22210	Instruction	Library/Media Services - Service Area Direction	\$5,873	\$3,430	\$0	\$0	NA	NA	NA
22220	Instruction	Library/Media Services - School Library	\$239,875	\$291,043	\$234,391	\$201,778	-15.9%	-30.7%	-13.9%
22230	Instruction	Library/Media Services - Audiovisual	\$841	\$1,081	\$31	\$0	NA	NA	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$43,238	\$456	\$0	\$0	NA	NA	NA
22330	Instruction	Instruc. Related Tech. - Systems Analysis and Planning	\$0	\$0	\$42,351	\$83,409	NA	NA	96.9%
22360	Instruction	Instruc. Related Tech. - Network Support	\$56,892	\$32,068	\$50,283	\$16,939	-70.2%	-47.2%	-66.3%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$0	\$29,580	NA	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$0	\$0	\$0	\$1,148	NA	NA	NA
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$1,548	\$42,617	\$5,071	\$28,768	1758.7%	-32.5%	467.3%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$263,151	\$182,617	\$423,413	\$65,937	-74.9%	-63.9%	-84.4%
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$466,516	\$0	\$0	\$0	NA	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$8,649,149</b>	<b>\$10,547,441</b>	<b>\$11,341,740</b>	<b>\$10,931,025</b>	<b>26.4%</b>	<b>3.6%</b>	<b>-3.6%</b>
<b>Student Instructional Support</b>									
21220	Students	Guidance Services - Counseling Services	\$274,496	\$391,346	\$393,491	\$410,240	49.5%	4.8%	4.3%
21230	Students	Guidance Services - Appraisal Services	\$5,267	\$5,833	\$3,765	\$96	-98.2%	-98.4%	-97.5%
21310	Students	Health Services - Service Area Direction	\$1,478	\$0	\$0	\$0	NA	NA	NA
21320	Students	Health Services - Medical Services	\$6,310	\$8,781	\$0	\$0	NA	NA	NA
21340	Students	Health Services - Nurse Services	\$51,981	\$82,627	\$136,315	\$168,419	224.0%	103.8%	23.6%
21420	Students	Psychological Services - Psychological Testing	\$62,676	\$92,623	\$50,198	\$44,862	-28.4%	-51.6%	-10.6%
21610	Students	Occ. Therapy Related Services - Service Area Direction	\$0	\$0	\$66,621	\$0	NA	NA	NA
21620	Students	Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$0	\$47,708	\$123,551	NA	NA	159.0%
21910	Students	Other Support Services Students - Service Area Direction	\$8,547	\$2,900	\$5,507	\$0	NA	NA	NA
21990	Students	Other Support Services Students - Other Student Services	(\$275)	\$5,464	\$0	\$0	NA	NA	NA
24100	School Administration	Office of The Principal	\$601,879	\$824,097	\$848,445	\$992,388	64.9%	20.4%	17.0%

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Decatur County Com Schools (1655)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
<b>Student Instructional Support Total</b>	<b>\$1,012,358</b>	<b>\$1,413,671</b>	<b>\$1,552,051</b>	<b>\$1,739,556</b>	<b>71.8%</b>	<b>23.1%</b>	<b>12.1%</b>	
<b>Overhead and Operational</b>								
23110 General Administration	Board of Education - Service Area Direction	\$29,761	\$53,822	\$80,821	\$74,198	149.3%	37.9%	-8.2%
23150 General Administration	Board of Education - Legal Services	\$10,605	\$20,600	\$3,408	\$25,871	143.9%	25.6%	659.0%
23160 General Administration	Board of Education - Promotion Expenses	\$1,863	\$1,097	\$1,337	\$0	NA	NA	NA
23190 General Administration	Board of Education - Other Governing Body Services	\$4,491	\$3,874	\$4,632	\$4,185	-6.8%	8.0%	-9.7%
23210 General Administration	Executive Administration - Office of The Superintendent	\$294,840	\$322,636	\$385,171	\$295,883	0.4%	-8.3%	-23.2%
23230 General Administration	Executive Administration - Staff Relations and Negotiations	\$13,214	\$1,270	\$0	\$0	NA	NA	NA
23290 General Administration	Executive Administration - Other Executive Admin. Services	\$203	\$551	\$0	\$0	NA	NA	NA
25110 Central Services	Fiscal Services - Office of The Business Manager	\$0	\$122,350	\$143,300	\$147,769	NA	20.8%	3.1%
25160 Central Services	Fiscal Services - Financial Accounting	\$0	\$4,040	\$0	\$0	NA	NA	NA
25191 Central Services	Fiscal Services - Other - Refund of Revenue	\$1,304	\$14,519	\$0	\$0	NA	NA	NA
25193 Central Services	Fiscal Services - Other - Printed Forms	\$12,165	\$13,334	\$5,803	\$5,791	-52.4%	-56.6%	-0.2%
25600 Central Services	Public Information Services	\$0	\$1,040	\$0	\$0	NA	NA	NA
25810 Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$62,652	\$203,864	\$252,000	NA	302.2%	23.6%
25840 Central Services	Admin. Tech. Services - Systems Operations	\$0	\$0	\$12,419	\$25,990	NA	NA	109.3%
25860 Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$3,791	\$191	\$111	NA	-97.1%	-41.7%
25870 Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$0	\$254	\$575	NA	NA	125.9%
25990 Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$0	\$250	\$0	\$656	NA	162.4%	NA
26200 Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$1,442,368	\$1,562,679	\$1,277,392	\$1,327,551	-8.0%	-15.0%	3.9%
26300 Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$19,891	\$27,822	\$37,651	\$36,216	82.1%	30.2%	-3.8%
26400 Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$55,908	\$67,475	\$167,389	\$67,601	20.9%	0.2%	-59.6%
26495 Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,439	\$0	\$0	\$0	NA	NA	NA
26500 Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$3,476	\$3,299	\$4,873	\$3,822	9.9%	15.9%	-21.6%
26600 Oper. & Maint. of Plant Serv.	Security Services	\$0	\$0	\$18,038	\$83,979	NA	NA	365.6%
26700 Oper. & Maint. of Plant Serv.	Insurance	\$170,950	\$114,862	\$146,250	\$139,119	-18.6%	21.1%	-4.9%
26800 Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$0	\$8,203	\$15,000	\$15,000	NA	82.9%	0.0%
27010 Student Transportation	Service Area Direction	\$550	\$5,088	\$16,997	\$112	-79.7%	-97.8%	-99.3%
27100 Student Transportation	Vehicle Operation	\$95,987	\$182,304	\$303,560	\$305,142	217.9%	67.4%	0.5%
27200 Student Transportation	Monitoring Services	\$2,836	\$2,954	\$3,248	\$2,788	-1.7%	-5.6%	-14.2%
27300 Student Transportation	Vehicle Servicing and Maintenance	\$86,902	\$97,857	\$194,317	\$187,814	116.1%	91.9%	-3.3%
27400 Student Transportation	Purchase of School Buses	\$135,964	\$84,313	\$99,214	\$48,900	-64.0%	-42.0%	-50.7%
27500 Student Transportation	Insurance on Buses	\$10,015	\$21,255	\$21,945	\$19,621	95.9%	-7.7%	-10.6%
27700 Student Transportation	Contracted Transportation Services	\$840,852	\$849,682	\$813,402	\$811,740	-3.5%	-4.5%	-0.2%
31200 Food Services Operations	Food Preparation and Dispensing	\$347,287	\$421,946	\$423,845	\$616,526	77.5%	46.1%	45.5%
31400 Food Services Operations	Food Purchases	\$345,520	\$496,183	\$612,839	\$631,439	82.8%	27.3%	3.0%
31900 Food Services Operations	Other Food Services	\$19,685	\$46,431	\$36,664	\$94,127	378.2%	102.7%	156.7%
<b>Overhead and Operational Total</b>		<b>\$3,948,078</b>	<b>\$4,618,178</b>	<b>\$5,033,824</b>	<b>\$5,224,526</b>	<b>32.3%</b>	<b>13.1%</b>	<b>3.8%</b>
<b>Non Operational</b>								
33100 Community Service Operations	Direction of Community Services	\$0	\$0	\$11,431	\$110,754	NA	NA	868.9%
33200 Category not Specified	Community Recreation	\$0	\$0	\$0	\$256	NA	NA	NA
33300 Category not Specified	Civic Services	\$1,163	\$2,950	\$0	\$0	NA	NA	NA
33400 Category not Specified	Athletic Coaches	\$120,722	\$121,950	\$115,868	\$133,480	10.6%	9.5%	15.2%
43000 Category not Specified	Professional Services	\$22,204	\$110,605	\$10,170	\$5,694	-74.4%	-94.9%	-44.0%
45100 Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$333,963	\$479,752	\$939,221	\$571,885	71.2%	19.2%	-39.1%
45400 Building Acq., Const. and Impr.	Sports Facilities	\$6,150	\$0	\$10,252	\$53,579	771.2%	NA	422.6%
45500 Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$34,875	\$37,952	\$37,225	\$34,387	-1.4%	-9.4%	-7.6%
46000 Category not Specified	Purchase of Moveable Equipment	\$0	\$7,154	\$53,137	\$0	NA	NA	NA
47000 Category not Specified	Purchase of Mobile or Fixed Equipment	\$430,928	\$162,761	\$629,549	\$335,827	-22.1%	106.3%	-46.7%
49000 Category not Specified	Other Facilities Acq. and Construction	\$50,022	\$32,463	\$61,830	\$88,964	77.9%	174.0%	43.9%
51100 Principal on Debt	Bonds	\$50,000	\$105,000	\$130,000	\$135,000	170.0%	28.6%	3.8%
52100 Interest on Debt	Bonds	\$72,006	\$135,240	\$110,314	\$104,100	44.6%	-23.0%	-5.6%

**School Corporation Expenditures by Account**  
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**Decatur County Com Schools (1655)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
52200 Interest on Debt Temporary Loans	\$0	\$79,037	\$0	\$0	NA	NA	NA
53100 Lease Rental Buildings-Principal	\$685,000	\$685,000	\$730,000	\$727,000	6.1%	6.1%	-0.4%
53150 Lease Rental Buildings-Interest	\$0	\$0	\$448,575	\$416,729	NA	NA	-7.1%
54200 Advancements and Obligations Common School Fund - Principal	\$123,210	\$112,943	\$123,210	\$0	NA	NA	NA
60700 Category not Specified Scholarships	\$1,883	\$2,643	\$6,250	\$6,000	218.6%	127.0%	-4.0%
<b>Non Operational Total</b>	<b>\$1,932,126</b>	<b>\$2,075,450</b>	<b>\$3,417,031</b>	<b>\$2,723,655</b>	<b>41.0%</b>	<b>31.2%</b>	<b>-20.3%</b>
<b>Prorated by Fund</b>							
26491 NA PERF - Academic Achievement	\$83,918	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$9,560	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$13,599	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$1,217	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$525,710	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$68,621	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$68,433	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$8,798	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$91,569	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$12,884	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$11,484	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$1,655	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$980,560	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$133,149	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$119,321	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$17,203	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$1,078	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$152	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$135	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$19	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$97,386	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>	<b>\$2,246,451</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>